

On November 13, 2013, Governor Snyder signed into law P.A. 162 of 2013. This Act amends MCL 211.27 to add the following subsection:

*(4) In finalizing sales studies for property classified as agricultural real property under section 34c, an assessor and equalization director shall determine if an affidavit for the property has been filed under section 27a(7)(n). If an affidavit has not been filed, the property shall be reviewed to determine if classification as agricultural real property under section 34c is correct or should be changed. The assessor for the local tax collecting unit in which the property is located shall contact the property owner to determine why the property owner did not file an affidavit under section 27a(7)(n). Unless there are convincing facts to the contrary, the sale of property classified as agricultural real property under section 34c for which an affidavit under section 27a(7)(n) has not been filed shall not be included in a sales study.*

If sales studies for the agricultural class for 2014 equalization are finalized or nearly finalized, Equalization Directors and Assessors are advised that those studies do not have to be redone for the 2014 year, but the requirements of this section must be met for 2015 studies.

If sales studies for the agricultural class for 2014 equalization are not yet finalized or are not nearly finalized, Equalization Directors and Assessors should take all necessary steps to comply with this new requirement.